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the continent our requests are not heeded by the railway authorities? If so, Sir, what steps would the Government of Madras take to redress this grievance?

THE HON. SRI M. BHAKTAVATSALAM : There is still no doubt a shortage of wagons. But the Government of India have been discussing this matter with the representatives of the railway now and then. I may tell the hon. Member that the situation has been improving and more wagons are made available.

DEPUTY SPEAKER : Questions are over.

[*Note.*—An asterisk * at the commencement of a speech indicates revision by the Member.]

II. ANNOUNCEMENTS.

(1) THE MADRAS GENERAL SALES TAX (THIRD AMENDMENT) BILL, 1961 (L.A. BILL NO. 26 OF 1961).

DEPUTY SPEAKER : I have to announce to the House that the Governor has given his recommendation for moving the following amendments in the Legislative Assembly to the Madras General Sales Tax (Third Amendment) Bill, 1961 (L.A. Bill No. 26 of 1961).

Clause 1.

For sub-clause (2), *substitute* the following :—

" (2) Section 3 shall be deemed to have come into force on 1st April 1961, in so far as it relates to the omission of items 23, 39 and 54."

Clause 3.

For the words and figures " items 23, 39 and 54 " *substitute* the words and figures " items 23, 39, 44 and 54."

III GOVERNMENT BILLS.

(1) THE MADRAS GENERAL SALES TAX (THIRD AMENDMENT) BILL, 1961 (L.A. BILL NO. 26 OF 1961).

THE HON. SRI C. SUBRAMANIAM : Mr. Deputy Speaker, I beg to move—

" That the Madras General Sales Tax (Third Amendment) Bill, 1961 (L.A. Bill No. 26 of 1961), be taken into consideration ".

Under sub-section (3) of section 3 of the Madras General Sales Tax Act, 1959 (Madras Act I of 1959) the tax payable by a dealer in respect of any sale of goods mentioned in the First Schedule to the Act by such dealer to another for use by the latter as component part of any other goods mentioned in that schedule, which he intends to manufacture inside the State for sale shall be at the rate of only one per cent on the turnover relating to such sale. The term ' component part ' has not been defined in the Act. To remove difficulties arising on this account, it is proposed to define the term. Clause 2 of the Bill accordingly provides for the addition of an Explanation to section 3 (3) of the Act for the purpose.